CLAIM AMENDMENTS:

grinder.

(currently amended) A method for processing a liquid-holdable
material substance comprising:
impregnating a liquid-holdable material substance that can be impregnated
with a liquid having vaporizability or a fluid in a super-critical state to an inside thereof with
the liquid having vaporizability or the fluid in the super-critical state, and:
charging the impregnated liquid-holdable material substance in a processing
vessel;
reducing a pressure inside athe processing vessel while the liquid-holdable
material substance is charged in the <u>processing</u> vessel for the liquid or the fluid in the
super-critical state that has penetrated to the inside of the liquid-holdable material
substance to expand by vaporization, thereby causing the liquid-holdable material
substance to expand in a porous manner-or-grinding the liquid-holdable material substance
that has been processed into a porous state using an expanding force;
feeding another liquid or gas having a flavoring ingredient or seasoning
ingredient into the processing vessel at a pressure that is greater than the reduced
pressure and smaller than the atmospheric pressure to impregnate the porous liquid-
holdable material substance with the other liquid or the other gas;
discharging the porous liquid-holdable material substance from the
processing vessel; and
grinding the discharged porous liquid-holdable material substance by a

2. (currently amended) A method for processing a liquid-holdable

material substance comprising:

charging a liquid-holdable material substance that can be impregnated with a liquid having vaporizability or a fluid in a super-critical state to an inside thereof in a processing vessel:

impregnating feeding the liquid or the fluid into the processing vessel under a predetermined pressure and temperature to impregnate the liquid-holdable material substance with the liquid having vaporizability or the fluid in the super-critical state to the inside thereof; and

reducing athe pressure inside the vessel for the liquid or the fluid in—the super-critical—state—having penetrated to the inside of the liquid-holdable material substance to expand by vaporization, thereby causing the liquid-holdable material substance to expand in a porous manner or grinding the liquid-holdable material substance that has been processed into a porous state using an expanding force; and

feeding another liquid or gas having a flavoring ingredient or seasoning ingredient into the processing vessel under a pressure greater than the reduced pressure to impregnate the porous liquid-holdable material substance with the other liquid or the other gas:

discharging the porous liquid-holdable material substance from the processing vessel; and

grinding the discharged porous liquid-holdable material substance by a grinder.

 (currently amended) The method for processing a liquid-holdable material substance according to Claim 2, wherein: the liquid-holdable material substance is heated when the penetration-step-is performed liquid or the fluid is fed into the processing vessel.

 (currently amended) The method for processing a liquid-holdable material substance according to Claim 3, wherein:

the liquid-holdable material substance is vibrated when the depressurization step is performed pressure in the processing vessel is reduced.

Claim 5 (canceled).

 (currently amended) The method for processing a liquid-holdable material substance according to Claim 51, wherein:

the impregnating of the liquid-holdable material substance and the reducing of <u>the</u> pressure <u>in the processing vessel</u> are performed repetitively several times.

Claim 7 (canceled).

 (currently amended) The method for processing a liquid-holdable material substance according to Claim 7, wherein1, further comprising:

<u>heating_the_liquid-holdable_material_substance_is_heated_at_the_time_of_impregnating_the_liquid-holdable_material_substance_with a_post-processing_fluid, and_the_post-processing_fluid-ie-solidified_later-by-the_other_liquid_or_the_other_gas;</u>

cooling the liquid-holdable material substance after the impregnating of the liquid-holdable material substance with a post-processing fluid ends, impregnated with the other liquid or the other gas in the processing vessel; and

_____reducing athe pressure inside the vessel is performed after the cooling of the liquid-holdable material substance.

9. (previously presented) The method for processing a liquid-holdable

material substance according to Claim 1, wherein:

the liquid-holdable material substance is coffee beans.

Claims 10 and 11 (canceled).

 (currently amended) The method for processing a liquid-holdable material substance according to Claim 1, wherein:

the liquid-holdable material substance is vibrated when the depressurization step-is-performed pressure in the processing vessel is reduced.

13. (currently amended) The method for processing a liquid-holdable material substance according to Claim 2, wherein:

the liquid-holdable material substance is vibrated when the depressurization step-is-performed pressure in the processing vessel is reduced.

Claims 14 and 15 (canceled).

16. (previously presented) The method for processing a liquid-holdable material substance according to Claim 2, wherein:

the liquid-holdable material substance is coffee beans.